EXHIBIT C

Final Fee Application

Fees incurred by Category

Case 01-01139-AMC Doc 32066-6 Filed 04/29/14 Page 2 of 3

Analysis of Quarterly Fee Applications Submitted by Phillips Goldman Spence, P.A. from 5/24/2004 through 2/3/1014 Fees Incurred by Category

Fee Application	Docket No.	Total Hours	Case Administration	Fee Employment Applications	Fee Employment Applications- PG&S	Litigation	Plan & Disclosure Statements	Claims Objections	Relief from Stay Proceedings	Asset Dispostion	Interim Total Approved
1st Quarterly	6752	19.1	\$281.50	\$3,454.00		\$1,299.00					\$5,034.50
2nd Quarterly	6940	37.2	\$91.00	\$7,595.00		\$3,177.00					\$10,863.00
3rd Quarterly	7783	79.4	\$585.00	\$5,935.00		\$13,732.00	\$395.00				\$20,647.00
4th Quarterly	8303	58.45	\$503.00	\$3,208.00		\$13,010.50	\$26.00				\$16,747.50
5th Quarterly	9096	54.3	\$325.00	\$3,697.00		\$9,762.00	\$117.00				\$13,901.00
6th Quarterly	11477	79.85	\$104.00	\$3,112.50		\$22,351.00	\$91.00				\$25,658.50
7th Quarterly	11746	73.6	\$221.00	\$1,502.50		\$21,105.00	\$312.00				\$23,140.50
8th Quarterly	12556	70.3	\$322.00	\$6,430.50		\$13,429.50					\$20,182.00
9th Quarterly	13078	54.6	\$1,106.00	\$5,002.50		\$7,169.50					\$13,278.00
10th Quarterly	13611	101.9	\$756.00	\$4,007.50		\$25,788.50		\$42.00			\$30,594.00
11th Quarterly	14511	108.6	\$434.00	\$2,878.00		\$30,024.00		×			\$33,336.00
12th Quarterly	15631	113.8	\$518.00	\$2,131.00		\$34,436.50					\$37,085.50
13th Quarterly	17315	163.1	\$392.00	\$3,767.50		\$50,437.00					\$54,596.50
14th Quarterly	17512	121.5	\$840.00	\$1,367.00		\$37,897.00					\$40,104.00
15th Quarterly	18019	128.6	\$593.00	\$5,796.50		\$31,727.50	\$1,798.50				\$39,915.50
16th Quarterly	18738	169.1	\$480.00	\$3,680.00		\$56,078.00					\$60,078.00
17th Quarterly	19235	100.5	\$645.00	\$4,693.00		\$28,523.00					\$33,861.00
18th Quarterly	20148	85.4	\$300.00	\$5,263.00		\$21,760.00					\$27,323.00
19th Quarterly	20884	101.2	\$763.00	\$4,055.00		\$19,360.00	\$10,225.00				\$34,403.00
20th Quarterly	21743	145.8	\$315.00	\$3,494.50		\$37,102.50	\$14,852.50	\$85.00	\$850.00		\$56,699.50
21st Quarterly	24142	148.4	\$465.00	\$1,322.50	\$2,927.50	\$39,695.00	\$12,752.50	\$297.50			\$57,460.00
22nd Quarterly	27725	252.1	\$250.00	\$1,744.00	\$355.00	\$37,012.50	\$62,330.00	\$1,742.50		\$127.50	\$103,561.50
23rd Quarterly	27768	67	\$134.00	\$1,467.50	\$30.00	\$12,367.50	\$11,560.00				\$25,559.00
24th Quarterly	27801	71.4	\$2,835.00	\$1,335.00	\$1,695.00	\$15,465.00	\$3,735.00	\$2,115.00			\$27,180.00
25th Quarterly	27821	24.4	\$330.00	\$885.00	\$180.00	\$1,620.00	\$945.00	\$4,410.00			\$8,370.00
26th Quarterly	27872	36.4	\$225.00	\$1,035.00	\$225.00	\$3,015.00	\$5,385.00	\$4,095.00			\$13,980.00
27th Quarterly	27877	15.9	\$30.00	\$720.00	\$90.00	\$765.00	\$2,565.00	\$1,485.00			\$5,655.00
28th Quarterly	27906	60.7	\$132.00	\$986.00	\$142.50	\$2,612.50	\$17,480.00	\$5,495.50			\$26,373.50
29th Quarterly	27917	74.2	\$231.00	\$577.50	\$243.50	\$2,090.00	\$27,627.50	\$1,567.50			\$32,337.00
30th Quarterly	27922	21.5	\$165.00	\$894.00	\$247.50	\$995.00	\$1,330.00	\$3,752.00			\$7,383.50
31st Quarterly	28466	85.8	\$410.50	\$2,573.50	\$16,547.50	\$1,662.50					\$21,194.00
32nd Quarterly	28840	42.8	\$231.00	\$1,337.00	\$2,135.00	\$1,164.00	\$10,305.50	\$49.50			\$15,222.00
33rd Quarterly	29405	29.4	\$132.00	\$856.00	\$2,237.50	\$1,859.50	\$5,723.00				\$10,808.00

Case 01-01139-AMC Doc 32066-6 Filed 04/29/14 Page 3 of 3

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Fee Application	Docket No.	Total Hours	Case Administration	Fee Employment Applications	Fee Employment Applications- PG&S	Litigation	Plan & Disclosure Statements	Claims Objections	Relief from Stay Proceedings	Asset Dispostion	Interim Total Approved
34th Quarterly	29826	36.6	\$264.00	\$1,647.00	\$2,139.50	\$969.50	\$5,432.00				\$10,452.00
35th Quarterly	30279	24	\$132.00	\$1,299.50	\$1,895.00	\$824.50	\$3,201.00				\$7,352.00
36th Quarterly	30612	33.2	\$132.00	\$270.00	\$2,155.50	\$1,567.50	\$7,990.50	\$82.50			\$12,148.50
37th Quarterly	30951	46	\$280.50	\$6,352.50	\$2,128.50	\$1,831.50	\$4,620.00				\$15,213.00
1st Quarterly	31330	24.8	\$198.00	\$1,303.50	\$2,755.50	\$693.00	\$1,584.00				\$6,534.00
2nd Quarterly	31829	22.1	\$148.50	\$2,259.50	\$1,733.50	\$990.00	\$792.00				\$5,923.50
3rd Quarterly		8.5	\$87.50	\$1,278.00	\$484.00	\$1,030.00	\$206.00				\$3,085.50
TOTALS		2991.5	\$16,387.50	\$111,213.00	\$40,347.50	\$606,399.00	\$213,381.00	\$25,219.00	\$850.00	\$127.50	\$1,013,240.00
PGS agreed to a \$160											
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PGS agreed to a \$49.	.50 reduction c	ot its fees	n its 36th Quarte	rly Fee Application	(D.I. 30612). The r	educed allowe	ed amount is h	ighlighted.			